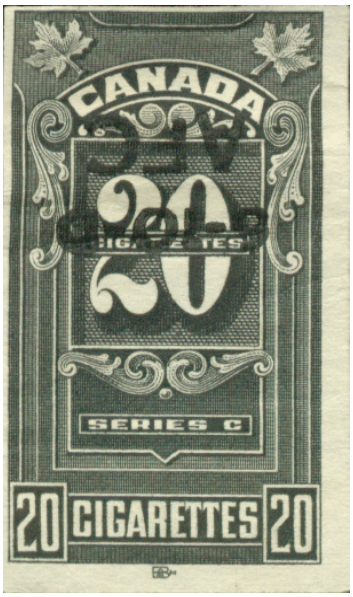
--- RC-396 - 20 Cigarettes - Tall Format - “Imperial Tobacco” - [6-10-D] - 1935-39 ---

The *tall format* stamp used on the thicker soft American style shirt-pocket packs was introduced using the Series “A” imperforate **RC-309** in May 1927 and the perforated **RC-306** in June 1927. The *tall format* twenty cigarette Series “C” imperforate **RC-396** was in use by July 1935. Thus hidden letters “B-H” must indicate that the die was approved for BABN in 1935. BABN records indicate that the stamp was printed in sheets of 100 stamps (10 x 10).



★**RC-396** - 20 cigarettes, imperf,
coded **6-10-D / AFC** for July 1935

★**RC-396** - 20 cigarettes, imperf,
coded **6-10D / BJC** for August 1939

--- the cancellation reads horizontally inverted - 26 copies to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	---	---	AFC	BFC	CFC	AFD	---	---
1936	---	---	CGA	---	BGB	CGB	AGC	---	CGC	---	BGD	CGD
1937	---	---	---	---	BHB	CHB	AHC	---	CHC	AHD	BHD	---
1938	---	---	---	---	BIB	---	AIC	---	CIC	---	---	---
1939	AJA	---	CJA	---	BJB	CJB	AJC	BJC	---	---	---	---

The retail price of the *regular grade* twenty cigarettes in 1935 was 20¢ per pack. When the first wartime Budget of September 12, 1939 increased the excise duty on *small cigarettes* from $ 4.00 to $ 5.00 per thousand the manufacturers, attempting to maintain an even price level, decreased their packages by one cigarette per pack of ten or major fraction thereof, the twenty cigarette pack was reduced to *eighteen* cigarettes, and the production of the twenty cigarette package was temporarily interrupted.

The ***tall format*** twenty cigarette pack retained use of the 3 mm. company code **6-10-D** until July 1939 when the 4 mm. **6-10D** was adopted. In 1936 the manufacturer’s sales tax had been increased from 6% to 8% and the company code on the ***small format*** twenty cigarette stamp was changed from a 3 mm. **6-10-D** to a 3 mm. **6-10D** at that time. This increased in January 1939 to a 4 mm. **6-10D**.

--- RC-396 - 20 Cigarettes - Tall Format - “Imperial Tobacco” - [6-10D] - 1940-42 ---

When the Budget of June 24th 1940 increased the excise duty on *small* cigarettes from $ 5.00 to $ 6.00 per thousand the manufacturers again applied the *one per ten* reduction to their cigarette packages, but “Imperial Tobacco” instead of decreasing their pack from eighteen to sixteen cigarettes, restored the twenty cigarette pack at the increased price of 25¢ for sale across Canada.

The Province of Quebec on July 1st 1940 abolishing all existing municipal and provincial tobacco taxes imposed a flat 10% tax on tobacco products. This would have meant an added 3¢ tax on the 25¢ twenty cigarettes package sold in Quebec and in 1941 to quiet complaints and to avoid the pennies “Imperial Tobacco” restored the *twenty-two* cigarette pack for 30¢, and also introduced a smaller *eighteen* cigarette pack for sale *in Quebec* at 25¢.

★**RC-396** - 20 cigarettes, imperf,
coded **6-10D / AKC** for July 1940

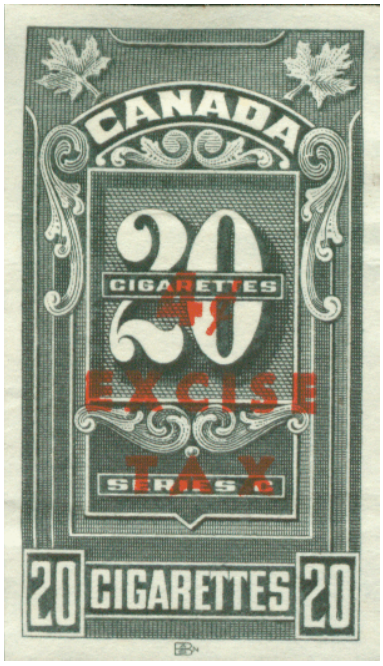
★**RC-396** - 20 cigarettes, imperf,
coded **6-10D / BMB** for May 1942

--- the cancellation reads horizontally inverted - 18 copies to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	---	---	---
1940	**AKA**	---	---	---	---	---	**AKC**	---	---	**AKD**	**BKD**	**CKD**
1941	---	---	---	**ALB**	**BLB**	**CLB**	---	**BLC**	**CLC**	**ALD**	**BLD**	**CLD***
1942	**AMA**	**BMA**	**CMA**	**AMB**	**BMB**	---	---	---	---	---	---	---

--- RC-488 - 20 Cigarettes - the Imperial 4¢ / EXCISE / TAX surcharge for the Budget of June 1942 ---

When Budget of June 1942, under the "Special War Measures Act", imposed an excise tax of 1¢ per five cigarettes, or fraction thereof, on cigarettes, "Imperial Tobacco" surcharged *on-hand* sheets of the Series "C" tall format twenty cigarette stamp with their three-line 3½ and 3 mm. Gothic 4¢ / EXCISE / TAX as **RC-488**. Packages using the stamp would be added *excise tax payable* when sent to consumption.



★**RC-488 - 4¢ / EXCISE / TAX** on the tall 20 cigarette stamp, imperf,
the "Imperial Tobacco" 3½ and 3 mm. Gothic surcharge for the June 1942 Budget

--- RC-646 - 20 Cigarettes - the BABN 4c. / EXCISE / TAX surcharge for the Budget of June 1942 ---

When under the "Special War Measures Act", an excise tax of 1¢ per five cigarettes or fraction thereof was imposed on cigarettes by the Budget of June 24th 1942, BABN surcharged the imperforate *tall format* twenty cigarette stamp in three lines with their 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **RC-646**.

★**RC-646** - **4c. / EXCISE / TAX** on the tall 20 cigarette stamp, imperf, the BABN 6 and 3 mm. Gothic surcharge for the June 1942 Budget, coded **6-10D / BMC** by "Imperial Tobacco" in August 1942

--- the cancellation reads horizontally upright - 7 copies to date ---

[★RC-646]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	---	---	---	---	---	BMC	CMC	AMD	BMD	CMD
1943	ANA	BOA	---	---	---	---	---	---	---	---	---	---

--- RC-675 - 20 Cigarettes - the “Imperial Tobacco” re-surcharge of RC-646 - for March 1943 Budget ---

When the Budget of March 1943 doubled the excise tax “Imperial Tobacco” re-surcharged their remaining sheets of the *tall format* 1942 BABN **4c. / EXCISE / TAX** surcharge in deep blue ink with a 6½ mm. Gothic **8c.** plus a 4 x 11 mm. *killer slug* **OO** over **6-10D** as the company provisional **RC-675**. The copies without date coding come from March 1943, and probably indicate sheets purchased pre-Budget at the lower rate, while the code dated copy **6-10D / AOB** was obtained from Ottawa under the revised payment schedule for 1943.

★**RC-675 - 8c. / OO / 6-10D** on **RC-646**
Imperial’s March 1943 re-surcharge

★**RC-675 - 8c. / OO / 6-10D / AOB** on **RC-646**,
Imperial’s 1943 re-surcharge from April 1943

--- RC-753 - 20 Cigarettes - the BABN re-surcharge of RC-646 - for March 1943 Budget ---

When the Budget of March 3rd 1943 doubled the excise tax BABN re-surcharged their remaining sheets of their Budget of 1942 **4c. / EXCISE / TAX** surcharge in dark blue ink with their 6½ mm. central Gothic killer **8c.** as the BABN provisional **RC-753**.

★**RC-753** - **8c.** over **4c. / EXCISE / TAX** on the tall 20 cigarette stamp, imperf,
coded **6-10D / AOB** by "Imperial Tobacco" in April 1943

--- the cancellation reads horizontally upright - 5 copies to date ---

[★RC-753]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	AOB	BOB	COB	AOC	BOC	---	---	---	---

--- RC-791 - 20 Cigarettes - the BABN 8c. / EXCISE / T A X surcharge of RC-396 - for the 1943 Budget ---

For general distribution under the March 1943 Budget, BABN surcharged the *tall format* imperforate twenty cigarette stamp with an 11 mm. wide T A X three-line 6 and 3 mm. Gothic 8c. / EXCISE / T A X as **RC-791**.

★**RC-791** - 8c. / EXCISE / T A X on the tall imperf 20 cigarette stamp,
coded **6-10D / AOC** by "Imperial Tobacco" in July 1943

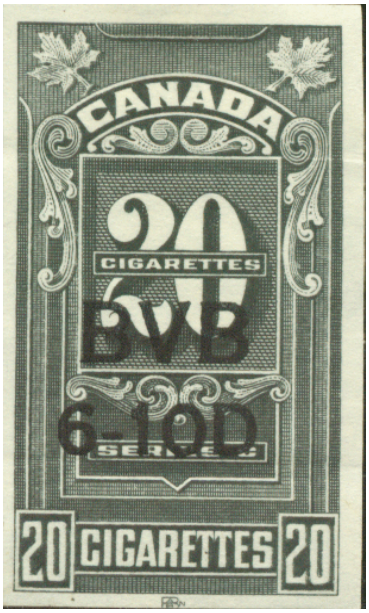
--- the cancellation reads horizontally upright - 42 copies to date ---

[★RC-791]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	**AOC**	**BOC**	**COC**	**AOD**	**BOD**	**COD**
1944	**APA**	**BPA**	**CPA**	**APB**	**BPB**	**CPB**	**APC**	**BPC**	**CPC**	**APD**	**BPD**	**CPD**
1945	**ASA**	**BSA**	**CSA**	**ASB**	**BSB**	**CSB**	**ASC**	**BSC**	**CSC**	**ASD**	**BSD**	**CSD**
1946	**ATA**	**BTA**	**CTA**	**ATB**	**BTB**	**CTB**	**ATC**	**BTC**	**CTC**	**ATD**	---	---
1947	---	---	**CVA**	**AVB**	---	---	---	---	---	---	---	---

The catalogue lists the narrow 9 mm. TAX on the *tall format* twenty cigarettes stamp as **RC-795**. To date I have had no indication that this was used by "Imperial Tobacco". If it does occur, it should be coded **APA** or **BPA** from early 1944.

--- RC-396 - 20 Cigarettes - Tall Format - “Imperial Tobacco” - [6-10D] - 1947-51 ---

When legislation subsequent to the Budget of April 1947 discontinued the mandated printing of the excise tax on the stamp, the unsurcharged imperforate Series “C” *tall format* twenty cigarettes stamp once again came into use.



★**RC-396** - the tall 20 cigarettes, imperf,
coded **BVB / 6-10D** in May 1947

★**RC-396** - the tall 20 cigarettes, imperf,
coded **BDB / 6-10D** in May 1951 for Quebec sales

--- the cancellation reads horizontally upright - 27 copies to date ---

[★RC-396]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	---	BVB	CVB	---	---	CVC	AVD	BVD	---
1948	---	BAA	---	---	BAB	CAB	---	---	CAC	AAD	BAD	DAD
1949	ABA	BBA	---	---	---	CBB	ABC	BBC	CBC	ABD	BBD	CBD
1950	ACA	---	---	ACB	BCB	---	---	---	---	---	---	---
1951	ADA	BDA	CDA	---	BDB	---	---	---	---	---	---	---

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* Note: **BAB** is a doubled cancellation. The cancellation on **BDB** is in red ink for sales in the Province of Quebec. These red ink cancellations begin in May 1951. **CVC** was seen on eBay. The price under the Budget of 1951 for twenty cigarettes as sold *across Canada* was probably 40¢ per package.

In June 1951 the ***excise tax*** was increased from $ 4.00 to $ 5.50 per thousand cigarettes, while the *excise duty* remained at $ 6.00 per thousand *small* cigarettes, and the three letter monthly date coding was replaced by a three digit number system.

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 20 cigarettes \ 6-10D - letter coded - tall],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 25th 2013, JBH